

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF RHODE ISLAND

UNITED STATES OF AMERICA,
Petitioner,

v.

JAMES R. URBAN,
Respondent.

CA 11- 666 M

C.A. Misc. No.

FILED

DEC 30 2011

PETITION TO ENFORCE
INTERNAL REVENUE SERVICE SUMMONS

U.S. DISTRICT COURT
DISTRICT OF R.I.

The United States of America, by its attorney, Peter F. Neronha, United States Attorney for the District of Rhode Island complains as follows:

1. This is a proceeding brought pursuant to the provisions of 26 U.S.C § 7402(b) and 7604(a) to judicially enforce an Internal Revenue Service summons;
2. Elaine C. Silva is a Revenue Officer of the Internal Revenue Service, employed in the Small Business/Self Employed Division of the office the Area Director of Internal Revenue Service, 60 Quaker Lane, Warwick, RI 02886, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in 26 U.S.C. § 7602 and Treas. Reg. § 301.7602-1, 26 C.F.R 301.7602-1;
3. Upon information and belief, the respondent, James R. Urban, resides or may be found at 23 Saddlebrook Drive , East Greenwich, RI. 02818 within the jurisdiction of this Court.
4. Revenue Officer Elaine C. Silva is conducting an investigation of the tax liability of James R. Urban for the period(s) ending December 31, 2001, December 31, 2008, December 31, 2005, March 31, 2006, June 30, 2006, September 30, 2006, December 31, 2006, September 30, 2007, June 30, 2008, September 30, 2008, December 31, 2008, March 31, 2009, June 30, 2009 and September 30, 2009. See Declaration of Elaine C. Silva, attached to this Petition as Exhibit A.

5. Upon information and belief, the respondent, James R. Urban, is in possession and control of testimony and documents that may be relevant to this investigation.

6. On July 7, 2011, an Internal Revenue Service summons was issued directing the respondent, James R. Urban, to appear before Revenue Officer Elaine C. Silva on August 2, 2011, at 9:00 AM at the office of the Internal Revenue Service, 60 Quaker Lane, Warwick, RI 02886, to testify and produce for examination books, papers, records or other data described in the summons. See Summons, attached as Exhibit B. An attested copy of the summons was served to James R. Urban on July 11, 2011, by Revenue Officer Elaine C. Silva by leaving an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. See Exhibits A and B.

7. The respondent failed to appear on August 2, 2011. The respondent's non-compliance with the summons continues to this date. See Exhibit A.

8. The books, papers, records or other data sought by the summons are not in the possession of the Internal Revenue Service. See Exhibit A.

9. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken. See Exhibit A.

10. It is necessary to obtain the testimony and to examine the books, papers, records or other data to properly prepare a Collection Information Statement.

WHEREFORE, the United States requests that:

1. This Court enter an order directing the respondent, James R. Urban, to show cause, if any, why he should not comply with and obey the summons and each and every requirement of the summons;

2. This Court enter an order directing the respondent, James R. Urban, to obey the summons and each and every requirement of the summons by ordering the attendance, testimony and production of the books, papers, records or other data before Revenue Officer Elaine C. Silva or any other proper officer or employee of the Internal Revenue Service, at such time and place as may be fixed by Revenue Officer Elaine C. Silva or any other proper officer or employee of the Internal Revenue Service;

3. The United States recover its costs in this action; and that

4. The Court grants such other and further relief as is just and proper.

Respectfully submitted,

United States of America
By Its Attorneys,

PETER F. NERONHA
United States Attorney



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